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January 24, 2008

**VIA ECF**

The Honorable Richard M. Berman  
United States Judge  
Southern District of New York  
500 Pearl Street  
New York, New York 10007

Re: **GALICORP, LTD. v. BORDER ENTERPRISES, LLC, et al.**  
07 CV 7814 (RMB)(KNF)  
Our File No.: (SIU) 55583

Dear Judge Berman:

I am respectfully filing an Amended Answer with Counterclaim with the consent of counsel for plaintiff.

Respectfully submitted,

BARRY M. VIUKER

cc: Gerald A. Bunting, Esq. (via ecf)  
Attorney for Plaintiff  
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